

November 13, 2002

David Foster  
4022 3<sup>rd</sup> Ave South  
Minneapolis, Minnesota 55409

Dear Mr. Foster:

Our office has been notified by the Minnesota Department of Revenue that under Minnesota law (Minn. Stat. 270.72) the EMSRB must revoke your First Responder registration by December 2, 2002.

A check of our personnel files reveals that your First Responder registration (EMS # 515550) is current, with an expiration date of 4/30/2003.

Therefore, we have no recourse but to revoke your registration effective December 2, 2002, unless a clearance certificate from the Department of Revenue is received prior to this date.

If you have further questions, please contact me at your convenience.

Sincerely,



Wayne Arrowood  
Licensing and Compliance Administrator  
612.627.5409

Enclosure: Copy of Minnesota Department of Revenue Notice of License Revocation

**BEFORE THE MINNESOTA  
EMERGENCY MEDICAL SERVICES REGULATORY BOARD**

In the Matter of  
David A. Foster, First Responder  
Certificate No. 515550

**ORDER  
OF SUSPENSION**

1. The Minnesota Emergency Medical Services Regulatory Board (“Board”) is authorized pursuant to Minn. Stat. ch. 144E to register persons as first responders in the State of Minnesota, to review complaints against registered first responders, and to initiate appropriate disciplinary action.

2. David A. Foster (“Certificate Holder”) has been and now is subject to the jurisdiction of the Board from which he is registered as a first responder in the State of Minnesota.

3. Pursuant to Minn. Stat. § 270.72, subd. 1, the registration of a first responder must be revoked if the Certificate Holder owes the State delinquent taxes, penalties or interest, and the Minnesota Commissioner of Revenue so notifies the Board.

4. On November 5, 2002, the Board received a Notice of License Revocation from the Minnesota Department of Revenue, which advised the Board that Certificate Holder has an outstanding tax liability, and under Minn. Stat. § 270.72, the Board must revoke his registration as a first responder in the State of Minnesota. The Department of Revenue has informed the Board that, for purposes of Minn. Stat. § 270.72, the Department of Revenue deems the term “revoke” to mean that the taxpayer’s registration will be suspended until the tax obligation has been satisfied and the tax clearance certificate has been issued.

5. At a public meeting on January 17, 2002, the Board passed a motion delegating to the executive director the authority to (1) sign orders revoking or suspending certificates or registrations pursuant to Department of Revenue tax delinquency notices, and (2) sign orders

reinstating certificates and registration upon compliance with all requirements set forth in the orders of suspension.

**ORDER**

1. IT IS HEREBY ORDERED that the Certificate Holder's registration as a first responder in the State of Minnesota shall be **SUSPENDED** pursuant to Minn. Stat. § 270.72, subd. 1, effective December 2, 2002. During the period of suspension, the Certificate Holder shall not practice as a first responder in the State of Minnesota.

2. IT IS FURTHER ORDERED that the Certificate Holder's registration shall be reinstated by the Board upon the Certificate Holder's compliance with the following:

a. The Certificate Holder shall submit to the Board a tax clearance certificate from the Minnesota Department of Revenue indicating that the Certificate Holder does not owe the State any uncontested delinquent taxes, penalties or interest and has filed all required returns; and

b. The Certificate Holder shall comply with the requirements of Minn. Stat. § 144E.28, subd. 8, which also applies to expired registrations.

Dated: Dec 2, 2002

MINNESOTA EMERGENCY MEDICAL  
SERVICES REGULATORY BOARD

  
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MARY HEDGES  
EXECUTIVE DIRECTOR

ORDER TO SUSPEND tax delinquency